

**Illinois Department of Revenue
Regulations**

Title 86 Part 692 Section 692.120 Effective Date

TITLE 86: REVENUE

**PART 692
SALEM CIVIC CENTER USE TAX**

Section 692.120 Effective Date

An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a Salem Civic Center Use Tax shall be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of July next following such adoption and filing. For purposes of determining which tax rate applies, the date of the purchase is deemed to be the date of the delivery of the property.